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കേരള സർക്കാർ
GOVERNMENT OF KERALA

കേരള ഗസറ്റ് KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Part III

Kerala State Goods and Services Tax Department

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GOVERNMENT OF KERALA
2024



NOTIFICATION

[No. 7/2024-State Tax]

No. SGST/5230/2024-PLC9.

18th October 2024.

In exercise of the powers conferred by Sub-Section (2) of Section 4 of the Kerala State Goods and Services Tax Act, 2017 (Act 20 of 2017) (hereinafter referred to as the said Act) read with Section 5 of the said Act, the Commissioner of State Tax, hereby makes the following amendments in the Notification No. 1/2023-State Tax dated 7th January 2023 and published as CT/7520/2022-C1 in Kerala Gazette No.8 Volume XII dated 21st January 2023, namely:—

In the said Notification,—

(i) after the proviso to paragraph 4, the following paragraph shall be inserted, namely:—

“ 4A. Notwithstanding anything contained in paragraph 4, the Joint Commissioners of Tax payer services verticals are hereby vested with the powers exercisable throughout the territory of Kerala for passing an order or decision in respect of notices issued by the officers of Intelligence, Enforcement, and Audit verticals under sections 67, 73, 74, 76, 125, 127, 129 and 130 of State Goods and Services Tax Act, 2017.”

Office of the Commissioner of the,
State Goods and Services Tax,
Thiruvananthapuram.

(Sd.)
Commissioner.

